

REMARKS

Reconsideration and allowance of this application are respectfully requested in light of the above amendments and the following remarks.

The Applicant wishes to thank the examiner for the courtesy extended to Applicant's representative during a telephone interview conducted on December 13, 2010. The participants were Examiner Shah and Douglas Agopsowicz, Reg. No. 56,792. During the interview, the examiner agreed that the claim amendments provided herein overcome the pending rejections of claims 3, 5-8, 11 and 21-23 under 35 U.S.C. §101. A summary of the substance of the issues discussed during the interview is included below.

Claims 21 and 22 have been amended. Support for the amendments is provided at least in paragraph [0201] of the published U.S. application. (It should be noted that references herein to the specification and drawings are for illustrative purposes only and are not intended to limit the scope of the invention to the referenced embodiments.)

During the interview, the Applicant's representative and the Examiner agreed that the claim amendments provided herein overcome the pending rejections of claims 3, 5-8, 11 and 21-23 under 35 U.S.C. §101, because these claim amendments clarify that the acoustic coding apparatus recited by claim 21 and the acoustic decoding apparatus claim 22 include a hardware component (i.e., a processor), and thus do not cover software-only embodiments.

In view of the above, it is submitted that this application is in condition for allowance, and a notice to that effect is respectfully solicited.

If any issues remain which may best be resolved through a telephone communication, the Examiner is requested to telephone the undersigned at the local Washington, D.C. telephone number listed below.

Respectfully submitted,

/James Edward Ledbetter/

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